IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

NORDIC AMERICAN TANKERS LTD, Plaintiff, v. TADEMA SHIPPING & LOGISTICS INC., TALEVERAS GROUP OF COMPANIES LIMITED, TALEVERAS PETROLEUM TRADING BV and TALEVERAS PETROLEUM TRADING DMCC, Defendants, and VITOL INC., Garnishee.	CIVIL CASE NO.:

VERIFIED COMPLAINT

Plaintiff Nordic American Tankers Ltd. ("Plaintiff" or "Nordic"), as and for its Verified Complaint against Defendants Tadema Shipping & Logistics Inc. ("Tadema"), Taleveras Group of Companies Limited ("Taleveras Group"), Taleveras Petroleum Trading BV ("Taleveras BV") and Taleveras Petroleum Trading DMCC ("Taleveras DMCC") (collectively, "Defendants"), allege upon information and belief as follows:

Jurisdiction and Venue

1. This is a case of admiralty and maritime jurisdiction pursuant to 28 U.S.C. § 1333 and is an admiralty and maritime claim within the meaning of Rule 9(h) of the Federal Rules of Civil Procedure. Supplemental jurisdiction exists over Plaintiff's cause of action pursuant to 10 Del. C. § 3507 because the claims asserted in that cause of action are so related to the claims

asserted in this action under the Court's original jurisdiction that they form the same case or controversy under Article III of the United States Constitution.

2. Defendants cannot be found within this District within the meaning of Supplemental Admiralty Rule B.

3. Venue is properly situated in this District because Defendants' property is, or soon will be, in the possession, custody, and control of Garnishees within this District.

The Parties

4. Nordic was and is a foreign business entity duly organized and existing under the laws of a foreign country with an address and principal place of business in Bermuda. At all times relevant to this action, Nordic was the registered owner of the M/T NORDIC COSMOS ("the Vessel").

5. At all times relevant to this action, Defendant Tadema was and still is a foreign business entity organized and existing under the laws of Anguilla and had its principal place of business at 212, Long Path Road, Suite 29, Anguilla, BVI.

6. At all times relevant to this action, Tadema was the voyage charterer of the Vessel and itself an alter ego of the Taleveras Group, which is controlled by Nigerian billionaire Igho Charles Sanomi III ("Sanomi").

7. At all times relevant to this action, Defendant Taleveras Group was and still is a foreign business entity organized and existing under the laws of Nigeria with a registered office at 13B Katsina-Ala Crescent, Maitama, Abuja, Nigeria.

8. At all times relevant to this action, Defendant Taleveras BV was a foreign business entity organized under the laws of Anguilla with a registered office at 212 Long Path Road, Suite 29, Anguilla, BVI.

9. At all times relevant to this action, Taleveras BV was an alter ego of the Taleveras Group, which is controlled by Nigerian billionaire Sanomi.

10. At all times relevant to this action, Defendant Taleveras Petroleum DMCC was and still is a foreign business entity organized under the laws of Dubai with a registered office at Level 27 Office E, PO Box 124117, Jumeirah Lakes Towers, Dubai UAE.

11. At all times relevant to this action, Taleveras DMCC was the alter ego of Tadema and/or Taleveras BV, and itself an alter ego of the Taleveras Group, which is controlled by Nigerian billionaire Sanomi.

Background

A. The NORDIC COSMOS Charter Party.

11. On July 14, 2014, Nordic, as owners, and Tadema, as charterers, entered into a charter party for the Vessel (the "Charter Party"). A copy of the Charter Party is attached hereto as **Exhibit 1**.

12. During performance of the Charter Party, Tadema incurred significant demurrage in an amount totaling $106,135.68, all of which is due and owing to Nordic under the terms of the Charter Party (the "Outstanding Amounts").

13. Despite due demand, Tadema has refused or otherwise failed to pay the Outstanding Amounts due and owing to Nordic pursuant to the Charter Party.

B. The English Judgment

14. As a result of Tadema's refusal to pay the Outstanding Amounts due and owing under the Charter Party, Nordic commenced an action in the High Court of Justice Queen's Bench Division Commercial Court (the "High Court") against Tadema on October 6, 2015.

15. On December 16, 2015, the High Court issued a default judgment against Tadema in the amount of $106,135.68, plus interests and costs (the "English Judgment"). A copy of the English Judgment is attached hereto as **Exhibit 2**.

16. Plaintiff incurred costs in the amount of £24,070 and NOK 299,939.84 in obtaining the English Judgment.

17. Additionally, Paragraph 3 of the English Judgment provides that Tadema "shall pay interest to the Claimant [Nordic] pursuant to section 35A of the Senior Courts Act 1981 or in the Court's discretion at such rate and for such period as the Court sees fit." The usual rate applied by the High Court in similar commercial disputes for USD claims is 5% per annum.

C. Defendants' Alter Ego Relationship.

Gross Undercapitalization

18. Tadema and Taleveras BV are presently the subject of applications for their liquidation in the British Virgin Islands, where they are incorporated.

19. Evident from their pending liquidations and inability to pay the Outstanding Amounts, Tadema, Taleveras Group, Taleveras BV and Taleveras DMCC are grossly undercapitalized, despite their control by and through a business enterprise, which presents itself as the "Taleveras Group," owned and controlled as set out herein by Sanomi.

20. There are at least three judgments against Tadema/Taleveras issued by the English High Court which also remain unsatisfied and confirm the gross under-capitalization of Defendants. Efforts to enforce those English judgments are pending in the Southern District of New York and District of Delaware.

Siphoning of Funds from Debtor Corporations by the Dominant Stockholder

21. Each of these judgments stems from a vessel charter undertaken by Tadema/Taleveras which failed to pay the remaining amount of freight and other sums due following delivery of the cargo and partial payment having been made by Tadema or another company comprising the Taleveras Group, including Taleveras BV.

22. "Taleveras Group" traded over 100 million barrels of crude oil as well as several million tons of gasoline, LPG and jet fuel annually, including through Tadema and Taleveras BV, until the "Group" grossly undercapitalized them.

23. On information and belief, Tadema, Taleveras BV, and Taleveras DMCC are subsidiaries of, and otherwise owned, operated, and controlled by, Sanomi and/or his Taleveras Group.

24. On information and belief, Tadema, Taleveras BV, and Taleveras DMCC share common ownership, directors, and/or management and are otherwise controlled by the same person: Sanomi.

25. Sanomi is the founder, chairman, and/or CEO of the Taleveras Group. Sanomi and his Taleveras Group are certainly capable of capitalizing Tadema and Taleveras BV, but upon information and belief they have intentionally under-capitalized them and instead, without consideration, transferred the business of Tadema and Taleveras BV to Taleveras DMCC. For example, Forbes Magazine reported (January 6, 2015, *Nigerian Multi-Millionaire Oil Tycoon Igho Sanomi II To Build Giant African Oil Storage Terminal*)[1], that

> Taleveras Group is one of the leading suppliers of crude oil and refined petroleum products in West Africa. The company was founded in 2004 in Nigeria by Igho Sanomi II as an energy trading company; it has more than $2 billion in credit lines and trades over 100 million

[1] http://www.forbes.com/sites/mfonobongnsehe/2015/01/06/nigerian-multi-millionaire-oil-tycoon-igho-sanomi-to-build-giant-african-oil-storage-terminal/#697e8c9365ce

barrels of crude oil as well as several million tons of gasoline, LPG and jet fuel annually. Taleveras has offices in London, Geneva, Abuja, Lagos, Abidjan, Cape Town and Dubai.

VenturesAfrica Magazine (July, 2013, *10 Nigerian Billionaires You've Never Heard Of*)[2] similarly reports that:

> Sanomi II, 38, is the founder and CEO of Taleveras Group, a Nigerian energy, power and construction conglomerate. Taleveras is one of Africa's largest energy trading companies, trading close to a billion barrels of crude oil and millions of tons of condensates, gasoline, jet fuel, condensates and LPG every year.
>
> Taleveras also owns substantial stakes in two oil blocks in Nigeria as well as lucrative production sharing contracts (PSCs) in three offshore oil blocks in Ivory Coast. The group Power subsidiary constructs electrical substations in Nigeria and recently acquired a majority stake in the Port Harcourt Electricity Distribution Company.
>
> Taleveras has an annual turnover of several billions of dollars. Igho Sanomi II is the controlling shareholder of the group.

29. In support of Taleveras BV's re-domiciling from the British West Indies to the British Virgin Islands, Sanomi provided a sworn affidavit identifying himself as a director of Taleveras BV, a copy of which is attached as **Exhibit 3**.

26. In further support of Taleveras BV's re-domiciling, a corporate resolution was issued in which Sanomi and several others are identified as directors of Taleveras BV, a copy of which is attached as **Exhibit 4**.

Non-functioning of Officers and Directors

27. Among the other named directors is an individual named Dickens Ogheneruemu Patrick Sanomi, who – on information and belief – is the late father of Sanomi. On information and belief, Mr. Patrick Sanomi was deceased long before the August 26, 2015 resolution was executed over his alleged signature.

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[2] http://venturesafrica.com/10-nigerian-billionaires-youve-never-heard-of/

28. In support of Tadema's re-domiciling from the British West Indies to the British Virgin Islands, a corporate resolution was issued in which Taleveras BV is identified as a director of Tadema, a copy of which is attached as **Exhibit 5**.

29. At or about the time Taleveras BV was re-domiciling itself and before the winding up and insolvency proceedings were commenced in the British West Indies and the British Virgin Islands, respectively, Taleveras BV began using the address of Taleveras DMCC on bills of lading where Taleveras BV is identified as the shipper.

Absence of Corporate Records

30. On information and belief, the purpose behind the re-domiciling moves by Tadema and Taleveras BV from the British West Indies to the British Virgin Islands was to evade their respective creditors and seek more favorable insolvency protections.

31. Taleveras DMCC, as well as Tadema and Taleveras BV, operate in jurisdictions where disclosure of corporate information such as the identities of officers, directors and shareholders is not required, allowing operation out of the public eye. The Emirates (UAE) and British Virgin Islands (BVI) are among the handful of jurisdictions with the least transparency and greatest corporate secrecy. For UAE companies such as Taleveras DMCC, information about the company's owners is not public and cannot be disclosed; no information is required about the shareholders of companies to be recorded in the central, publicly accessible, companies registry; no balance sheets are to be published in the central, publicly accessible, companies registry; and there is no requirement on beneficiaries of non-resident companies to which the UAE makes payments or transfers. BVI incorporation law is similar, allowing owners of companies to hide behind "nominees" to achieve secrecy and to avoid disclosure of ownership, capitalization and banking relationships.

32. On information and belief, the Taleveras Group owns and controls 100% of Tadema, Taleveras BV, and Taleveras DMCC.

33. On information and belief, Tadema, Taleveras BV, and Taleveras DMCC (all of which are under the direction and control of Sanomi) are the same company for all intents and purposes and simply operate under different trading names. The Business Directory of the Dubai Multi Commodities Center ("DMCC," http://www.dmcc.ae/business-directory) as of August 4, 2016 listed the address of "Taleveras Petroleum Trading DMCC" to be at "Unit No. 1104-18, Reef Tower, Jumeriah Lakes Towers, Dubai UAE." It also listed "Taleveras Petroleum Trading BV (DMCC Branch)" at the very same address.

Failure to Observe Corporate Formalities

34. **Tadema, Taleveras BV and Taleveras DMCC Are Merely Facades for the Operations of the Dominant Stockholder, Taleveras Group**: Taleveras Group holds itself out as a single business entity and in all aspects of the business the Tadema and Taleveras corporations actually functioned as a single entity. The "Taleveras" Linkedin profile (with a similar description at its website, http://www.taleveras.com/about/) describes Taleveras as follows:

> Taleveras, a Global Energy and Services Company, was created in 2004 when the founder and current Chairman and Chief Executive Officer, Igho Charles Sanomi II completed the merger of several existing businesses. Today Taleveras Group offers a wide range of integrated and strategic solutions in fields such as energy, power, construction, and logistics on a global scale.
>
> Our energy activities are centered on the physical sourcing and marketing of oil on a worldwide scale. We are proud of our high level of professionalism in handling the finance, logistics, operations and risk management activities associated with this business. Taleveras also pursues upstream activities with a major focus on acquiring drilling rights for viable, proven oil reserves.

Emails sent to and received from those of the "Group" also have the common @taleveras.com domain, which by information and belief is owned and paid for by the "Group" rather than any other distinct entity. On the "who is" register, the ownership of the Taleveras.com domain is intentionally concealed by further registration with "WHOISGUARD, INC.," Panama.

35. The Taleveras Group website also lists (http://www.taleveras.com/contact/our-locations), without any distinction as to which entity or subsidiary is located there, "our locations" identifying offices in Geneva, Lagos, Dubai, Abidjan, London, Abuja and Cape Town. Significantly, no address is/was listed for the British Virgin Islands, where Taleveras BV supposedly operates.

36. On information and belief, the operations and businesses of Tadema and Taleveras BV were taken over by Taleveras DMCC. Import records show that, until September 30, 2015, Taleveras BV was the shipper of thousands of barrels of petroleum products to consignees in the United States including Chevron, Atlantic Trading and Marketing, BP North America Petroleum, Vitol, George E. Warren Corporation, PBF Holdings, and the other garnishees named in this action. A true and correct copy of the import records is attached as **Exhibit 6**.

37. The import records show that beginning on or about December 21, 2015 and continuing to the present, the shipper was changed to Taleveras DMCC – but the product and consignees remain unchanged.

38. Taleveras BV, as indicated by U.S. import records, ceased doing active business in September 2015. It had maintained a bank account at Deutsche Bank. After ceasing to do business, however, funds continued to move through the Taleveras BV account, to pay for shipments supposedly involving the newly-created or activated "Taleveras DMCC." The wires sent through the "Taleveras BV" account at Deutsche Bank involved the following:

3-Dec-15	GLENCORE LTD	STAMFORD, CT
29-Dec-15	ATLANTIC TRADING AND MARKETING INC	HOUSTON, TX
8-Jan-16	ATLANTIC TRADING AND MARKETING INC	HOUSTON, TX
29-Jan-16	ATLANTIC TRADING AND MARKETING INC	HOUSTON, TX
4-Feb-16	GEORGE E. WARREN CORPORATION	VERO BEACH, FL
4-Feb-16	ATLANTIC TRADING AND MARKETING INC	HOUSTON, TX

These cargoes at issue, however, were apparently for the account of "DMCC", as follows:

Consignee: TO ORDER ING BELGIUM BRUSSELS
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 1/27/2016
Notify Party: GEORGE E WARREN CORPORATION

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: GULF OIL LP

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: KOCH SUPPLY & TRADING LP

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: ATLANTIC TRADING AN MARKETING INC

39. Upon information and belief, Taleveras DMCC offered no consideration to Tadema or Taleveras BV for the acquisition of their businesses and customers. Shipment records show that as early as August, 2014, shipments of crude oil for "Televeras [sic] Petroleum Trading BV" were addressed "Care Off [sic]" "Taleveras Petroleum Trading DMCC."

40. On information and belief, Taleveras DMCC as the alter ego of Tadema and Taleveras BV has continued the operations of Tadema and Taleveras BV following the termination of their corporate registration in Anguilla. The Anguilla registration was terminated, by information and belief, to thwart creditors and escape service of process.

41. Records of the United Bank of Africa, **Exhibit 7** hereto, confirm that, as directed by Sanomi, "Chief Executive Officer" of "Taleveras Group," money was regularly passed to and from various accounts of the "Group" to those in the names of other "Group" member companies, with neither observation of corporate form nor apparent consideration. Such records confirm that the "Taleveras Group" failed to observe corporate form and show that funds regularly were passed between "Group" members without consideration. The "Group" has abused the corporate forms of its "members" akin to fraud, namely by passing funds and customers from one member to the other without consideration, all of which was performed, upon information and belief, at the direction of Sanomi.

Count I: Maritime Attachment and Garnishment under Rule B

42. Plaintiff seeks issuance of Process of Maritime Attachment and Garnishment so that they may obtain security for its claims against Tadema, Taleveras Group, Taleveras BV and Taleveras DMCC, none of which, or anyone acting on their behalf including Mr. Sanomi, have paid or provided security in response to Plaintiff's multiple and continued demands.

43. Tadema, Taleveras Group, Taleveras BV, Taleveras DMCC, and Sanomi cannot be found within this district within the meaning of Rule B, but are believed to have, or will have during the pendency of this action, property and/or assets in this jurisdiction consisting of cash, funds, freight, hire, and/or credits in the hands of Garnishees in this District.

44. Plaintiff's principal claim, including accrued statutory interest currently totals USD $182,135.02.

45. Statutory interest continues to run at the rate of $24.95/day.

46. Plaintiff also seeks recovery of its costs of obtaining the English Judgment which total $66,224.40 (£24,070 and NOK 299,939.84) together with interest on this sum at 5% per annum.

47. Additionally, Plaintiff expects to incur a minimum of $50,000 in legal fees and costs in prosecuting and maintaining the instant Rule B action and enforcement of the English Judgment.

48. Including further statutory interest for a period of two years ($18,213.50) and together with the anticipated amount of legal fees and costs to be incurred in the instant action, the total amount of Plaintiff's claim to be attached as security rises to **$245,348.52**.

Count II: Attachment under 10 Del. C. § 3507

49. Plaintiff incorporates paragraphs 1-48 above as if fully set forth herein.

50. None of Defendants Tadema, Taleveras Group, Taleveras BV and Taleveras DMCC was created by or exists under the laws of Delaware.

51. Plaintiff possesses a valid cause of action against Tadema for breach of the Charter Party which exceeds USD $50. Plaintiff also possesses valid causes of action against Taleveras Group, Taleveras BV, and Taleveras DMCC as alter-egos of Tadema for breach of the Charter Party in amounts exceeding USD $50.

52. Plaintiff is therefore entitled to a writ of foreign attachment against all goods, chattels, rights, credits, moneys, effects, lands, tenements, and debts of Defendants Tadema, Taleveras Group, Taleveras BV and Taleveras DMCC pursuant to Del. C. §§ 3507-3508.

WHEREFORE, Plaintiff prays:

a. That process in due form of law according to the practice of this Court may issue against the Defendants, citing them to appear and answer the foregoing, failing which default may be taken;

b. That if Defendants cannot be found within this District pursuant to Supplemental Rule B that all tangible or intangible property of Defendants up to and including **$245,348.52** be restrained and attached, including, but not limited to any cargo, cash, funds, escrow funds, credits, debts, transfers, accounts and/or letters of credit, of, belonging to, due or for the benefit of Defendants in the hands of certain garnishees who may be served with a copy of the Process of Maritime Attachment and Garnishment issued herein;

c. That all tangible and intangible property of Defendants up to and including **$245,348.52** be restrained and attached, including, but not limited to any goods, chattels, rights, credits, moneys, effects, lands, debts and tenements, of, belonging to, due of for the benefit of Defendants in the hands of certain garnishees who may be served with a copy of the Writ of Attachment pursuant to 10 Del. C. § 3507;

d. That since it appears that the U.S. Marshal's Service lacks sufficient staff to effect service of Process of Maritime Attachment and Garnishment promptly or economically, and that since appointing a person over 18 years of age and who is not a party to this action will result in substantial economies in time and expense, such a person be appointed pursuant to FED. R. CIV. P. 4(c) to serve Process of Maritime Attachment and Garnishment in this action;

e. That upon attachment of the amount demanded, this Court retain jurisdiction over the matter through the entry of judgment of the pending claims including any appeals thereof, and for any further or supplemental proceedings as may be necessary; and

f. For such other, further and different relief as this Court may deem just and proper, including but not limited to a default with respect to any property seized in the event a timely response is not filed.

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